



# CMA INTER

## DETAILED TEST SERIES (5 UTs + 1 FT)

### Group-1

### P-5: BUSINESS LAW & ETHICS

Test No.	Chapter No.	Chapter Name
UT-1	Chapter No. 12	Chapter 12: Companies Act 2013 <ul style="list-style-type: none"> <li>12.1 Company Types, Promotion, Formation and Related Procedures (Sec 1 to Sec 122 of Companies Act, 2013)</li> </ul>
	Chapter No. 12	Chapter 12: Companies Act 2013 <ul style="list-style-type: none"> <li>12.2 Director - Role, Responsibilities, Qualification, Disqualification, Appointment, Retirement, Resignation, Removal, Remuneration and Powers, Directors Identification Number</li> <li>12.3 Operational and Financial Control</li> </ul>
UT-2	Chapter No. 09	Chapter 9: Employee Provident Fund and Miscellaneous Act
	Chapter No. 10	Chapter 10: Employee State Insurance Act
	Chapter No. 11	Chapter 11: Code on Wages 2019
	Chapter No. 02	Chapter 2: Indian Contract Act
UT-3	Chapter No. 05	Chapter 5: Indian Partnership Act
	Chapter No. 12	Chapter 12: Companies Act 2013 <ul style="list-style-type: none"> <li>12.2 Director - Role, Responsibilities, Qualification, Disqualification, Appointment, Retirement, Resignation, Removal, Remuneration and Powers, Directors Identification Number</li> <li>12.5 Rights of Shareholders</li> </ul>
	Chapter No. 13	Chapter 13: Business Ethics and Emotional Intelligence
	Chapter No. 12	Chapter 12: Companies Act 2013



		<ul style="list-style-type: none"> <li>12.3 Operational and Financial Control</li> <li>12.4 Internal Financial Control for Financial Reporting (Sections 134, 143 and 177)</li> <li>12.6 Key Managerial Personnel</li> </ul>
	Chapter No. 06	Chapter 06: LLP Act
UT-4	Chapter No. 7	Chapter 7: Factories Act
	Chapter No. 8	Chapter 8: Payment of Gratuity Act
	Chapter No. 9	Chapter 9: Employee provident Fund and Misc Act
	Chapter No. 2	Chapter 2: Indian Contract Act
UT-5	Chapter No. 1	Chapter 1: Introduction to law and legal systems in India
	Chapter No. 3	Chapter 3: Sale of Goods Act
	Chapter No. 4	Chapter 4: Negotiable Instrument Act
	Chapter No 5	Chapter 5: Partnership Act
	Chapter No 6	Chapter 6: LLP Act
<b>FULL TEST - 1</b>		<b>Full Syllabus</b>

## P-6: FINANCIAL ACCOUNTING

Test No.	Chapter No.	Chapter Name
UT-1	Chapter No. 1	Chapter 1: Accounting Fundamentals <ul style="list-style-type: none"> <li>1.4 Accounting Cycle - Charts of Accounts and Codification Structure, Analysis of Transaction - Accounting Equation, Double Entry System, Books of Original Entry, Subsidiary Books and Finalisation of Accounts</li> <li>1.8 Adjustments and rectifications</li> <li>1.3 Capital and revenue expenditure</li> <li>1.5 Journal (Day Books and Journal Proper - Opening Entries, Transfer Entries, Closing Entries, Adjustment Entries, Rectification)</li> </ul>



		Entries), Ledger
	Chapter No. 2	Chapter 2: Bills of exchanges, consignment
UT-2	Chapter No. 2	Chapter 2: Bills of exchanges, consignment <ul style="list-style-type: none"> <li>• 2.1 Accounting for bills exchange</li> <li>• 2.2 Accounting for Consignment</li> <li>• 2.3 Accounting for Joint Venture</li> </ul>
UT-3	Chapter No. 03	Chapter 3: Preparation of Financial Statements 3.1 Preparation of Financial Statements for commercial organisations 3.2 Preparation of Financial Statements of Not-for-Profit Organisation
	Chapter No. 04	Chapter 4: Partnership Accounting 4.1 to 4.4 Partnership Accounting (Admission, Retirement, Death & Joint Life policy)
UT-4	Chapter No. 09	Chapter 9: Accounting Standards <ul style="list-style-type: none"> <li>• 9.1 Introduction to AS</li> <li>• 9.2 Specified Accounting Standards with Comparative Provisions under Ind AS</li> </ul>
	Chapter No. 5	Chapter 5: Lease Accounting
UT-5	Chapter No. 8	Chapter 8: Hire purchase and Instalment sale transactions
	Chapter No. 4	Chapter 4: CH-4.5 - 4.8 Partnership Accounting (Dissolution, Amalgamation, Conversion, Accounting of LLP)
	Chapter No. 6	Chapter 6: Branch and departmental accounts
	Chapter No. 7	Chapter 7: Insurance claim for loss of stock and loss of profit
<b>FULL TEST - 1</b>		<b>Full Syllabus</b>



## P-7: DIRECT & INDIRECT TAXATION

Test No.	Chapter No.	Chapter Name
UT-1	Chapter No. 1	Chapter 1: Basics of Income Tax (1.1 Basic Concepts, Basis of Charge and Capital & Revenue Receipts 1.2 Residential Status and Scope of Total Income)
	Chapter No. 1	Chapter 1: Basics of Income Tax (1. 3 Agricultural Income 1.4 Income which do not form part of total Income)
	Chapter No. 3	Chapter 3: Total Income and tax liability of Individuals & HUF
UT-2	Chapter No. 1	Chapter 1: Basics of Income Tax 1.4 Income which do not form part of total Income)
	Chapter No. 2	Chapter 2: Heads of Income (2.1 Salaries)
	Chapter No. 2	Chapter 2: Heads of Income 2.3 Profits and Gains of Business or Profession including Tax Audit u/s 44AB; and Provisions u/s 43A, 43B, 43AA, 44AD, 44ADA and 44AE (excluding Sections 42 to 44DB)  2.4 Capital Gains
UT-3	Chapter No. 2 Chapter No 3	Chapter 2: Heads of Income Chapter 2: Heads of Income (2.2 Income From House Property & 2.5 Income From other sources)  Chapter 3: Total Income and tax liability of Individuals & HUF  (3.3 Deduction , rebate and relief)  3.1 Clubbing of Income DT  CH - 3.2 Set off & Carry Forwarded of Losses
	Chapter No 3	Chapter 3: Total Income and tax liability of Individuals & HUF 3.5 Advance Tax 3.6 Tax Deducted at Source & Tax Collected at



		Source (excluding Non-resident) 3.7 Filing of Return of Income 3.8 PAN 3.9 Self-Assessment & Intimation
UT-4	Chapter No.4	Chapter 4: Concept of Indirect Taxes
	Chapter No 5	Chapter 5: Goods and Services Tax 5.1 Registrations (GST) (5.2 levy and collection of CGST and IGST)  5.3 Basic Concepts of Time, Place & Value of Supply
	Chapter No 5	Chapter 5: Goods and Services Tax (5.2 levy and collection of CGST and IGST) 5.4 Input Tax Credit IDT CH - 5.5 Computation of GST Liability
UT-5	Chapter No. 6	Chapter 6: Customs Act
	Chapter No 5	Chapter 5: Goods and Services Tax 5.7 Tax Invoice - Electronic Way Bill IDT CH - 5.8 Returns and Payment of Taxes
<b>FULL TEST - 1</b>		<b>Full Syllabus</b>

## P-8: COST ACCOUNTING

Test No.	Chapter No.	Chapter Name
UT-1	Chapter No. 01	Chapter 1: Introduction to Cost Accounting (1.5 Preparation of Cost Sheet and Ascertainment of Profit)
	Chapter No. 2	Chapter 2: Cost ascertainment elements of cost (2. Introduction)
UT-2	Chapter No. 2	Chapter 2: Cost ascertainment elements of cost (2.1 Material Cost )



	Chapter No 3	Chapter 3: Cost Accounting Standards (CAS-7)
	Chapter No. 2	Chapter 2: Cost ascertainment elements of cost (2.2 Employee Costs)
UT-3	Chapter No. 2	Chapter 2: Cost ascertainment elements of cost (2.3 Direct Expense) (2.1 Material Costs)
	Chapter No 3	Chapter 3: Cost Accounting Standards (CAS-5) (CAS-2)
	Chapter No. 5	Chapter 5: Job Costing (5.1 Job Costing & 5.2 Branch Costing)
	Chapter No. 2	Chapter 2: Cost ascertainment elements of cost ( 2.2 Employee Costs, 2.4 Overheads)
UT-4	Chapter No. 6	Chapter 6 : Cost Accounting Techniques (6.1 Marginal Costing. 6.3 Budget & Budgetary Control)
	Chapter No. 5	Chapter 5: 5.5 Methods of Costing - Operating Costing
UT-5	Chapter No. 6	Chapter 6 : Cost Accounting Techniques (6.2 Standard Costing and variance analysis )
	Chapter No. 2	Chapter 2: Cost ascertainment elements of cost (2.2 Employee Costs)
	Chapter No. 4	Chapter 4: Cost Book Keeping
	Chapter No. 6	Chapter 6: Cost Accounting Techniques
	Chapter No. 2	Chapter 2: Cost ascertainment elements of cost
FULL TEST - 1		Full Syllabus



## Group-2

### P-9: OPERATIONS MANAGEMENT & STRATEGIC MANagements

Test No	Chapter No	Chapter Name
UT-1	Chapter No. 1	Chapter 1: Operations Management -Introduction
	Chapter No. 2	Chapter 2: Operations Planning
UT-2	Chapter No. 3	Chapter 3: Designing of Operational System and Control
	Chapter No. 4	Chapter 4: Production Planning and Control
UT-3	Chapter No. 5	Chapter 5: Productivity Management and Quality Management
	Chapter No. 7	Chapter 7: Economics of Maintenance and Spares Management
	Chapter No. 6	Chapter 6: Project Monitoring, management and control
UT-4	Chapter No. 8	Chapter 8: Introduction Strategic Management
	Chapter No; 9	Chapter 9 Strategic Analysis and Strategic Planning
UT-5	Chapter No.10	Chapter 10: Formulation and implementation of strategy
	Chapter No. 11	Chapter 11: Digital Strategy
<b>FULL TEST - 1</b>		<b>Full Syllabus</b>



## P-10: CORPORATE ACCOUNTING & AUDITING

Test No.	Chapter No.	Chapter Name
UT - 1	CH - 1	Accounting of Shares & Debentures
	CH - 2	Preparation of the Statement of P&L Account and Balance Sheet (Schedule-III of CA, 2013)
UT - 2	CH - 3	Cash Flow Statement
	CH - 4	Accounts of Banking, Electricity & Insurance Companies
UT - 3	CH - 5	Accounting Standards
	CH - 6	Basic Concepts of Auditing
UT - 4	CH - 7.1 - 7.3	Provisions relating to Audit under CA, 2013 (Statutory Audit, Cost Audit & Secretarial Audit)
	CH - 7.4 - 7.5	Provisions relating to Audit under CA, 2013 (Audit of Inventory & PPE and Audit Reports)
UT - 5	CH - 7.6	Provisions relating to Audit under CA, 2013 - Report on Internal Financial Control over Financial Reporting
	CH - 7.7	National Financial Reporting Authority (NFRA)
	CH - 8	Auditing of different types of Undertakings
FULL TEST - 1		Full Syllabus





## P-11: FINANCIAL MANAGEMENT & BUSINESS DATA ANALYTICS

Test No.	Chapter No.	Chapter Name
UT - 1	CH - 1	Fundamentals of Financial Management
	CH - 2	Institutions & Instruments in Financial Markets
UT - 2	CH - 3	Tools for Financial Analysis
	CH - 4	Sources of Finance & Cost of Capital
UT - 3	CH - 5	Capital Budgeting
	CH - 7	Financing Decision of a Firm
UT - 4	CH - 6.1 - 6.3	Working Capital Requirements (Introduction, Receivable & Payable Management)
	CH - 6.4 - 6.6	Working Capital Requirements (Inventory Management, Cash & Cash Equivalents and Financing Working Capital)
UT - 5	CH - 8	Introduction to Data Science for Business Decision Making
	CH - 9	Data Processing, Organisation, Cleaning & Validation
	CH - 10	Data Presentation: Visualisation and Graphical Presentation
	CH - 11	Data Analytics & Modelling
FULL TEST - 1		Full Syllabus



## P-12: MANAGEMENT ACCOUNTING

Test No.	Chapter No.	Chapter Name
UT - 1	CH - 1	Introduction of Management Accounting
	CH - 9	Responsibility Accounting
	CH - 2	Activity Based Costing
UT - 2	CH - 3	Marginal Costing
	CH - 4	Application of MC in short term Decision Making
UT - 3	CH - 5	Transfer Pricing
	CH - 6	Standard Costing & Variance Analysis
UT - 4	CH - 7.1 - 7.2	Forecasting, Budgeting & Budgetary Control (Introduction and Rationale for Budgets)
	CH - 7.3 - 7.4	Forecasting, Budgeting & Budgetary Control (Principles & Formulation of Budgets)
UT - 5	CH - 8	Divisional Performance Measurement
	CH - 10	Decision Theory
FULL TEST - 1		Full Syllabus

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